

EXHIBIT C

January 22, 2009

Glacier Daido c/o Mahle Atlantic
60428 Marine Road
Atlantic, IA 50022-8274
Mike Carson

Dear Mike Carson:

As you have previously been notified, on December 31, 2008, Superior Air Parts, Inc. ("Superior") filed for protection under Chapter 11 of the United States Bankruptcy Code. In addition, please be advised that on December 30, 2008, Superior entered into an Asset Purchase Agreement with Avco Corporation, a Delaware corporation and wholly owned subsidiary of Textron Inc. ("Avco"), whereby, subject to the approval of the United Bankruptcy Court for the North District of Texas, Dallas Division (the "Court"), Superior has agreed to sell certain of its assets, *including tooling currently in the possession of Superior's suppliers*, to Avco (the "Asset Sale"). If the Court approves the sale to Avco, Avco will purchase the Superior assets free and clear of all claims, liens, encumbrances and interests of any kind.

According to our records, you are in possession of the tooling identified on Exhibit A as being in your possession (the "Tooling"). Please be advised that all such Tooling is the property of Superior and, if the Court approves the Asset Sale, will be required to be transferred to Avco or its designee.

If the Court approves the Asset Sale, Avco or its affiliates or agents will contact you following the closing to arrange for the transfer of the Tooling to Avco or its designee, at Avco's direction and expense.

Accordingly, please acknowledge the foregoing by signing a copy of this letter where indicated below and returning it by fax to: Stephen A. Roberts, Strasburger & Price, LLP, Fax No: (512) 536- 5723. Please return the countersigned copy of this letter no later than Friday, February 6, 2009.

Sincerely,

SUPERIOR AIR PARTS, INC.

Kent Abercrombie, President

Acknowledged by the undersigned on _____, 2009 (please insert date):

Glacier Daido c/o Mahle Atlantic

By: _____

Name:

Title:

(please print name and title beneath signature)

| Company Name/Invoice | Description | Location | Acquisition Date |
|---|-------------------------------|--------------|------------------|
| Glacier Daido/Invoice CA176558 (now Mahle Atlantic) | Tooling SL13621A-TL | Atlantic, IA | 3/5/2002 |
| Glacier Daido/Invoice CA179501 (now Mahle Atlantic) | Tooling - SL16711A-TL | Atlantic, IA | 8/13/2002 |
| Glacier Daido/Invoice CA179501 (now Mahle Atlantic) | Tooling - SL13212A-TL | Atlantic, IA | 8/13/2002 |
| Glacier Daido/Invoice CA180330 (now Mahle Atlantic) | SL74309A Tooling for bearings | Atlantic, IA | 9/19/2002 |
| Glacier Daido/Invoice CA182591 (now Mahle Atlantic) | SL11576A and SL13884A tooling | Atlantic, IA | 12/10/2002 |
| Glacier Daido/Invoice CA184485 (now Mahle Atlantic) | SL10124-TL tooling | Atlantic, IA | 2/10/2003 |
| Glacier Daido/Invoice CA185890 (now Mahle Atlantic) | SL13885A-TL tooling | Atlantic, IA | 3/20/2003 |

1/23/2009

January 22, 2009

Glacier Vandervell c/o Mahle Caldwell
17226 Industrial Highway
Caldwell, OH 43724-9780
John Bjirch

Dear John Bjirch:

As you have previously been notified, on December 31, 2008, Superior Air Parts, Inc. ("Superior") filed for protection under Chapter 11 of the United States Bankruptcy Code. In addition, please be advised that on December 30, 2008, Superior entered into an Asset Purchase Agreement with Avco Corporation, a Delaware corporation and wholly owned subsidiary of Textron Inc. ("Avco"), whereby, subject to the approval of the United Bankruptcy Court for the North District of Texas, Dallas Division (the "Court"), Superior has agreed to sell certain of its assets, *including tooling currently in the possession of Superior's suppliers*, to Avco (the "Asset Sale"). If the Court approves the sale to Avco, Avco will purchase the Superior assets free and clear of all claims, liens, encumbrances and interests of any kind.

According to our records, you are in possession of the tooling identified on Exhibit A as being in your possession (the "Tooling"). Please be advised that all such Tooling is the property of Superior and, if the Court approves the Asset Sale, will be required to be transferred to Avco or its designee.

If the Court approves the Asset Sale, Avco or its affiliates or agents will contact you following the closing to arrange for the transfer of the Tooling to Avco or its designee, at Avco's direction and expense.

Accordingly, please acknowledge the foregoing by signing a copy of this letter where indicated below and returning it by fax to: Stephen A. Roberts, Strasburger & Price, LLP, Fax No: (512) 536- 5723. Please return the countersigned copy of this letter no later than Friday, February 6, 2009.

Sincerely,

SUPERIOR AIR PARTS, INC.

Kent Abercrombie, President

Acknowledged by the undersigned on _____, 2009 (please insert date):

Glacier Vandervell c/o Mahle Caldwell

By: _____

Name:

Title:

(please print name and title beneath signature)

| Company Name/Invoice | Description | Location | Acquisition Date |
|--|------------------|--------------|------------------|
| Glacier Vandervell-802417 (now Mahto Caldwell) | SA 633141 Washer | Caldwell, OH | 01/25/99 |